IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

MICHAEL J. QUILLING, Receiver §
for Advanced Financial Services, Inc., §

Plaintiff, §
Civil Action No. 1:03-CV-0236
vs. §

TRADE PARTNERS, INC., MACATAWA §
BANK CORPORATION, successor by §
merger to GRAND BANK, THOMAS J. §
SMITH and CHRISTINE M. ZMUDKA, §

Defendants. §

REPORT AND RECOMMENDATION

This matter is before the Court on the Receiver's Motion to Vacate in Part Orders Allowing "A" Claims and Motion to Allow Corrected "A" Claims (Dkt. 1495). No opposition has been filed to this motion. A hearing was held on December 13, 2006. The Receiver's motion is an attempt to correct a relatively small number of clerical errors in the 6,984 "A" claims confirmed.

Accordingly, the Court recommends that the Receiver's Motion to Vacate in Part Orders Allowing "A" Claims and Motion to Allow Corrected "A" Claims (Dkt. 1495) be **granted**, that the Honorable Chief Judge Robert Holmes Bell vacate in part these various orders approving "A" claims (Dkt. Nos. 579, 725, 909, 1038, 1096) only as they pertain to the claims listed on the attached Exhibit A, and that he enter an order allowing the claims listed on the attached Exhibit A in the

amounts shown in the "Correct Amount" column as unsecured claims against the Receivership estate.

Respectfully submitted,

Date: December 15, 2006 /s/ Ellen S. Carmody

ELLEN S. CARMODY

United States Magistrate Judge

OBJECTIONS to this Report and Recommendation must be filed with the Clerk of Court within ten (10) days of the date of service of this notice. 28 U.S.C. § 636(b)(1)(C). Failure to file objections within the specified time waives the right to appeal the District Court's order. *Thomas v. Arn*, 474 U.S. 140, 155 (1985); *United States v. Walters*, 638 F.2d 947, 949-950 (6th Cir. 1981).